



3013 (02-09-04)

ANNUAL REPORT

OF

Name: OAK CREEK WATER & SEWER UTILITY

Principal Office: 170 W. DREXEL AVE
OAK CREEK, WI 53154

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OAK CREEK WATER & SEWER UTILITY**Utility Address:** 170 W. DREXEL AVE
OAK CREEK, WI 53154**When was utility organized?** 7/12/1961**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS ANNETTE L. STENZEL**Title:** ACCOUNTING SUPERVISOR**Office Address:**170 W. DREXEL AVE
OAK CREEK, WI 53154**Telephone:** (414) 570 - 8210**Fax Number:** (414) 570 - 8215**E-mail Address:** ASTENZEL@WATER.OAK-CREEK.WI.US

President, chairman, or head of utility commission/board or committee:

Name: MR FREDERICK SIEPERT**Title:** CHAIRMAN**Office Address:**405 E. VALBETH DR
OAK CREEK, WI 53154**Telephone:** (414) 762 - 3721**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES**Individual or firm, if other than utility employee, auditing utility records:**

Name: CHARLES P. CEDERGREN**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & CO.P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 4/2/2002**Period covered by most recent audit:** 1/1/2001 - 12/31/2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR STEVEN N. YTTRI**Title:** GENERAL MANAGER**Office Address:**170 W. DREXEL AVE
OAK CREEK, WI 53154**Telephone:** (414) 570 - 8210**Fax Number:** (414) 570 - 8215**E-mail Address:** SNYTTRI@WATER.OAK-CREEK.WI.US

Name of utility commission/committee: OAK CREEK WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

MR RAYMOND BURNSIDE

MR RONALD CALLIES,

MR GARY GASS

MR FREDERICK SIEPERT, CHAIRMAN

MR GERALD WILLE, SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,629,644	6,237,793	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,798,341	2,671,847	2
Depreciation Expense (403)	1,532,608	1,490,148	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,193,550	1,248,187	5
Total Operating Expenses	5,524,499	5,410,182	
Net Operating Income	1,105,145	827,611	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,105,145	827,611	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	10,783	13,077	7
Income from Nonutility Operations (417)	(13,520)	(82,817)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	168,169	292,946	10
Miscellaneous Nonoperating Income (421)	16,250	0	11
Total Other Income	181,682	223,206	
Total Income	1,286,827	1,050,817	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,286,827	1,050,817	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	888,580	920,225	14
Amortization of Debt Discount and Expense (428)	26,673	28,349	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	915,253	948,574	
Net Income	371,574	102,243	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,218,781	10,116,538	20
Balance Transferred from Income (433)	371,574	102,243	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,590,355	10,218,781	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
BOTTLED WATER OPERATIONS	(13,520)	3
Total (Acct. 417):	(13,520)	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM SPECIAL ASSESSMENTS	32,433	5
INTEREST ON EQUIPMENT LEASE	16,646	6
INTEREST AND DIVIDENDS FROM TEMPORARY INVESTMENTS	119,090	7
Total (Acct. 419):	168,169	
Miscellaneous Nonoperating Income (421):		
EARNEST MONEY FROM TERMINATED DIST BLDG SALE CONTRACT	16,250	8
Total (Acct. 421):	16,250	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	36,285				36,285	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	17,317				17,317	3
Materials	8,185				8,185	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	25,502	0	0	0	25,502	
Net income (or loss)	10,783	0	0	0	10,783	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,629,644	0	0	0	6,629,644	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,629,644	0	0	0	6,629,644	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	925,031	186,205	1,111,236	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	63,482	12,779	76,261	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	198,984	(198,984)	0	18
All other accounts			0	19
Total Payroll	1,187,497	0	1,187,497	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	76,286,518	73,080,903	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,734,018	12,314,467	2
Net Utility Plant	62,552,500	60,766,436	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	62,552,500	60,766,436	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	505,262	691,893	8
Special Funds (125-128)	2,672,430	2,936,635	9
Total Other Property and Investments	3,177,692	3,628,528	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(217,841)	385,784	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	2,644,828	2,215,511	13
Notes Receivable (141)	548,423	198,891	14
Customer Accounts Receivable (142)	496,597	491,556	15
Other Accounts Receivable (143)	64,949	55,179	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	500,295	545,424	18
Materials and Supplies (151-163)	51,363	46,405	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	7,174	9,477	21
Accrued Utility Revenues (173)	552,976	551,696	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,648,914	4,500,073	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	255,976	282,649	24
Other Deferred Debits (182-186)	708,752	481,936	25
Total Deferred Debits	964,728	764,585	
Total Assets and Other Debits	71,343,834	69,659,622	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	10,386,213	10,386,213	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,590,355	10,218,781	28
Total Proprietary Capital	20,976,568	20,604,994	
LONG-TERM DEBT			
Bonds (221-222)	16,815,000	17,515,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	16,815,000	17,515,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	350,491	598,527	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	1,115,460	1,168,072	36
Interest Accrued (237)	71,677	74,264	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	28,224	5,149	41
Total Current and Accrued Liabilities	1,565,852	1,846,012	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	10,936	9,461	44
Total Deferred Credits	10,936	9,461	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	31,975,478	29,684,155	49
Total Liabilities and Other Credits	71,343,834	69,659,622	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	74,467,294	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	5,000				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,814,224				7
Total Utility Plant	76,286,518	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	13,734,018	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	13,734,018	0	0	0	
Net Utility Plant	62,552,500	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	12,314,467				12,314,467	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,532,608				1,532,608	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	51,089				51,089	6
Accruals charged other						7
accounts (specify):						8
Transportation deprec. to clearing	34,054				34,054	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	1,617,751	0	0	0	1,617,751	13
Debits during year						14
Book cost of plant retired	194,349				194,349	15
Cost of removal	3,850				3,850	16
Other debits (specify):						17
ROUNDING	1				1	18
Total debits	198,200	0	0	0	198,200	19
Balance End of Year	13,734,018	0	0	0	13,734,018	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	51,363	46,405	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>51,363</u>	<u>46,405</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2.990 WATER SYM REVENUE BONDS - 9/1/96	3,480	428	28,572	1
7.790 WATER SYM REVENUE BONDS - 10/15/97	10,580	428	92,437	2
8.165 WATER SYM REVENUE BONDS - 8/15/00	12,613	428	134,967	3
Total			255,976	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	10,386,213	1
Changes during year (explain):		
NONE		2
Balance end of year	10,386,213	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2.990 WATER SYM REVENUE BONDS	09/01/1996	12/01/2016	5.38%	2,425,000	1
7.790 WATER SYM REVENUE BONDS	10/15/1997	12/01/2017	4.99%	6,500,000	2
8.165 WATER SYM REVENUE BONDS	08/15/2000	12/01/2020	5.27%	7,890,000	3
Total Bonds (Account 221):				16,815,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 16,815,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,168,072	1
Accruals:		
Charged water department expense	1,200,360	2
Charged electric department expense		3
Charged sewer department expense	13,157	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,213,517	
Taxes paid during year:		
County, state and local taxes	1,168,072	6
Social Security taxes	91,819	7
PSC Remainder Assessment	6,238	8
Other (explain):		
NONE		9
Total payments and other debits	1,266,129	
Balance end of year	1,115,460	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2.990 WATERWORKS SYM BONDS ISSUED 9/1/96	11,295	135,058	135,538	10,815	2
7.790 WATERWORKS SYM BONDS ISSUED 10/15/97	27,861	333,251	334,338	26,774	3
8.165 WATERWORKS SYM BONDS ISSUED 8/15/00	35,108	420,271	421,291	34,088	4
Subtotal	74,264	888,580	891,167	71,677	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	74,264	888,580	891,167	71,677	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	29,684,155	0	0	0	0	29,684,155	1
Add credits during year:							
For Services	379,445					379,445	2
For Mains	1,620,708					1,620,708	3
Other (specify):							
HYDRANTS	291,170					291,170	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	31,975,478	0	0	0	0	31,975,478	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLES	505,262	2
Total (Acct. 124):	505,262	
Sinking Funds (125):		
REVENUE BOND RESERVE	1,691,393	3
Total (Acct. 125):	1,691,393	
Depreciation Fund (126):		
REVENUE BOND DEPRECIATION	981,037	4
Total (Acct. 126):	981,037	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
EQUIPMENT LEASE RECEIVABLE - BLACK BEAR BOTTLING LLC	548,423	8
Total (Acct. 141):	548,423	
Customer Accounts Receivable (142):		
Water	496,597	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	496,597	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
INSPECTION CHARGES - FRANKLIN	11,905	15
HYDRANT PERMIT - OAKVIEW #3	3,974	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
FIRE HYDRANT MAINTENANCE REIMBURSEMENT CHARGE	1,084	17
CITY OF FRANKLIN - A/2 OF LATERAL ABANDONMENT NML	1,284	18
BLACK BEAR - COMPUTER CHARGES	1,731	19
EARNEST MONEY ON TERMINATED CONTRACT	16,250	20
BOTTLED WATER COMMISSION REVENUE	7,851	21
SUPPLIES REIMBURSEMENT FROM BLACK BEAR BOTTLING LLC	19,290	22
OTHER MISCELLANEOUS RECEIVABLES	1,580	23
Total (Acct. 143):	64,949	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS	89,650	24
FIRE PROTECTION - OAK CREEK	15,893	25
INSPECTION CHARGES - OAK CREEK	16,610	26
LOCATING CITY SERVICES	2,300	27
CURRENT SPECIAL ASSESSMENTS	371,173	28
OTHER	4,669	29
Total (Acct. 145):	500,295	
Prepayments (165):		
NONE		30
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		31
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		32
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		33
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		34
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
2001 UPDATE TO MASTER PLAN	59,827	35
2001 AQUIFER STROAGE AND RECOVERY RESEARCH	242,533	36
2001 UNFUNDED PENSION LIABILITY	210,282	37

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
2002 WATER TOWER PAINTING	196,110	38
Total (Acct. 186):	708,752	
Payables to Municipality (233):		
NONE		39
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED SICK PAY	10,936	40
Total (Acct. 253):	10,936	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	73,384,898	0	0	0	73,384,898	1
Materials and Supplies	48,884	0	0	0	48,884	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	13,024,242	0	0	0	13,024,242	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	30,829,816	0	0	0	30,829,816	6
Other (specify):						
NONE					0	7
Average Net Rate Base	29,579,724	0	0	0	29,579,724	
Net Operating Income	1,105,145	0	0	0	1,105,145	8
Net Operating Income as a percent of						
Average Net Rate Base	3.74%	N/A	N/A	N/A	3.74%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	10,386,213	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	10,404,568	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	20,790,781	
Net Income		
Net Income	371,574	5
Percent Return on Proprietary Capital	1.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

MISCELLANEOUS DEFERRED DEBITS - ACT 186:

2001 Update to Master Plan - see PSC amortization letter dated 1/10/02.

2001 Aquifer Storage and Recovery Research Project - see amortization authorization letter dated 1/10/02.

2001 Unfunded Pension Liability - see amortization authorization letter dated 3/8/02.

2002 Water Tower Painting - see amortization authorization letter dated 1/21/03.

Identification and Ownership - Contacts (Page iv)

email 1/8/04:

Dear Ms. Stenzel:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

In the future, please furnish an explanation for the 2-inch residential meter reported on Page W-19.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	6,486,507	1
Total Sales of Water	6,486,507	
Other Operating Revenues		
Forfeited Discounts (470)	27,532	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	69,558	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	46,047	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	143,137	
Total Operating Revenues	6,629,644	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	52,182	8
Pumping Expenses (620-633)	580,693	9
Water Treatment Expenses (640-652)	762,871	10
Transmission and Distribution Expenses (660-678)	551,129	11
Customer Accounts Expenses (901-905)	54,705	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	796,761	14
Total Operation and Maintenance Expenses	2,798,341	
Other Operating Expenses		
Depreciation Expense (403)	1,532,608	15
Amortization Expense (404-407)		16
Taxes (408)	1,193,550	17
Total Other Operating Expenses	2,726,158	
Total Operating Expenses	5,524,499	
NET OPERATING INCOME	1,105,145	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	52	3,053	17,715	2
Industrial				3
Total Unmetered Sales to General Customers (460)	52	3,053	17,715	
Metered Sales to General Customers (461)				
Residential	8,326	622,705	2,142,563	4
Commercial	831	428,118	1,122,377	5
Industrial	24	381,237	681,802	6
Total Metered Sales to General Customers (461)	9,181	1,432,060	3,946,742	
Private Fire Protection Service (462)	419		97,495	7
Public Fire Protection Service (463)	3		828,992	8
Other Sales to Public Authorities (464)	56	35,508	106,116	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	942,628	1,489,447	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,714	2,413,249	6,486,507	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Caddy Vista Sanitary District	Duane Ct. S. & Racine/Milw. Cty Line	16,571	28,099	1
City of Franklin	Hwy 41	766,606	1,209,125	2
Crestview Sanitary Dsitrict	Hwy 32 & Milwaukee Country Line	159,451	252,223	3
Total		942,628	1,489,447	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	741,893	1
Wholesale fire protection billed	87,099	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	828,992	
Forfeited Discounts (470):		
Customer late payment charges	27,545	5
Other (specify):		
MANUAL METER READING	(13)	6
Total Forfeited Discounts (470)	27,532	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL	69,558	8
Total Rents from Water Property (472)	69,558	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	39,379	10
Other (specify):		
WATER TESTS	3,640	11
SUNDRY	623	12
WATER CONNECTIONS	2,405	13
Total Other Water Revenues (474)	46,047	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	5,843	1
Operation Labor and Expenses (601)	17,342	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	18,106	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	467	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	3,500	9
Maintenance of Wells and Springs (614)	6,924	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	52,182	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	42,278	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	228,048	17
Pumping Labor and Expenses (624)	70,549	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	103,340	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	4,638	22
Maintenance of Structures and Improvements (631)	10,143	23
Maintenance of Power Production Equipment (632)	6,837	24
Maintenance of Pumping Equipment (633)	114,860	25
Total Pumping Expenses	580,693	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	71,480	26
Chemicals (641)	152,610	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	178,501	28
Miscellaneous Expenses (643)	118,968	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	9,190	31
Maintenance of Structures and Improvements (651)	70,772	32
Maintenance of Water Treatment Equipment (652)	161,350	33
Total Water Treatment Expenses	762,871	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	140,103	34
Storage Facilities Expenses (661)	11,943	35
Transmission and Distribution Lines Expenses (662)	169,535	36
Meter Expenses (663)	3,771	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	14,175	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	29,224	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	27,154	43
Maintenance of Transmission and Distribution Mains (673)	80,034	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	26,963	46
Maintenance of Meters (676)	10,291	47
Maintenance of Hydrants (677)	37,587	48
Maintenance of Miscellaneous Plant (678)	349	49
Total Transmission and Distribution Expenses	551,129	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	5,952	51
Customer Records and Collection Expenses (903)	48,753	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	54,705	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	56,444	56
Office Supplies and Expenses (921)	25,258	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	203,728	59
Property Insurance (924)	8,211	60
Injuries and Damages (925)	37,410	61
Employee Pensions and Benefits (926)	432,772	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	32,938	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	796,761	
Total Operation and Maintenance Expenses	2,798,341	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,115,460	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,157	2
Net property tax equivalent		1,102,303	
Social Security		85,009	3
PSC Remainder Assessment		6,238	4
Other (specify): NONE			5
Total tax expense		1,193,550	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213334				3
County tax rate	mills		5.443637				4
Local tax rate	mills		8.822721				5
School tax rate	mills		9.632401				6
Voc. school tax rate	mills		2.140916				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.813529				9
Total tax rate	mills		28.066538				10
Less: state credit	mills		1.321090				11
Net tax rate	mills		26.745448				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.822721				14
Combined School Tax Rate	mills		11.773317				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.596038				17
Total Tax Rate	mills		28.066538				18
Ratio of Local and School Tax to Total	dec.		0.733829				19
Total tax net of state credit	mills		26.745448				20
Net Local and School Tax Rate	mills		19.626584				21
Utility Plant, Jan. 1	\$	73,080,903	73,080,903				22
Materials & Supplies	\$	46,405	46,405				23
Subtotal	\$	73,127,308	73,127,308				24
Less: Plant Outside Limits	\$	12,283,562	12,283,562				25
Taxable Assets	\$	60,843,746	60,843,746				26
Assessment Ratio	dec.		0.934100				27
Assessed Value	\$	56,834,143	56,834,143				28
Net Local & School Rate	mills		19.626584				29
Tax Equiv. Computed for Current Year	\$	1,115,460	1,115,460				30
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,115,460					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,060		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	5,672,464		7
Wells and Springs (314)	50,617		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	382,344		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	6,126,485	0	
PUMPING PLANT			
Land and Land Rights (320)	18,610		12
Structures and Improvements (321)	1,342,144		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	165,506		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,168,290	5,100	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	44,613		20
Total Pumping Plant	3,739,163	5,100	
WATER TREATMENT PLANT			
Land and Land Rights (330)	31,500		21
Structures and Improvements (331)	4,680,292		22
Water Treatment Equipment (332)	6,928,209	22,750	23
Total Water Treatment Plant	11,640,001	22,750	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	27,556		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,060	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			5,672,464	7
Wells and Springs (314)			50,617	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			382,344	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	6,126,485	
PUMPING PLANT				
Land and Land Rights (320)			18,610	12
Structures and Improvements (321)			1,342,144	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			165,506	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,419		2,164,971	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			44,613	20
Total Pumping Plant	8,419	0	3,735,844	
WATER TREATMENT PLANT				
Land and Land Rights (330)			31,500	21
Structures and Improvements (331)			4,680,292	22
Water Treatment Equipment (332)	6,000		6,944,959	23
Total Water Treatment Plant	6,000	0	11,656,751	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			27,556	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,680,882		26
Transmission and Distribution Mains (343)	35,328,873	1,464,832	27
Fire Mains (344)	0		28
Services (345)	4,785,739	364,188	29
Meters (346)	1,596,278	77,589	30
Hydrants (348)	3,585,412	334,793	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	48,004,740	2,241,402	
GENERAL PLANT			
Land and Land Rights (389)	19,717		33
Structures and Improvements (390)	587,560		34
Office Furniture and Equipment (391)	82,926	10,184	35
Computer Equipment (391.1)	144,196	29,387	36
Transportation Equipment (392)	345,341	43,128	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	76,903		39
Laboratory Equipment (395)	15,801	7,189	40
Power Operated Equipment (396)	87,739		41
Communication Equipment (397)	122,621		42
SCADA Equipment (397.1)	1,300,217		43
Miscellaneous Equipment (398)	9,093		44
Other Tangible Property (399)	0		45
Total General Plant	2,792,114	89,888	
Total utility plant in service directly assignable	72,302,503	2,359,140	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	72,302,503	2,359,140	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			2,680,882	26
Transmission and Distribution Mains (343)	124,904		36,668,801	27
Fire Mains (344)			0	28
Services (345)	3,056		5,146,871	29
Meters (346)	474		1,673,393	30
Hydrants (348)	6,583		3,913,622	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	135,017	0	50,111,125	
GENERAL PLANT				
Land and Land Rights (389)			19,717	33
Structures and Improvements (390)			587,560	34
Office Furniture and Equipment (391)			93,110	35
Computer Equipment (391.1)			173,583	36
Transportation Equipment (392)	29,112		359,357	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			76,903	39
Laboratory Equipment (395)	15,801		7,189	40
Power Operated Equipment (396)			87,739	41
Communication Equipment (397)			122,621	42
SCADA Equipment (397.1)			1,300,217	43
Miscellaneous Equipment (398)			9,093	44
Other Tangible Property (399)			0	45
Total General Plant	44,913	0	2,837,089	
Total utility plant in service directly assignable	194,349	0	74,467,294	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	194,349	0	74,467,294	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	581,158	1.67%	94,730	3
Wells and Springs (314)	50,617	2.94%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	50,522	1.77%	6,767	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	682,297		101,497	
PUMPING PLANT				
Structures and Improvements (321)	398,660	2.43%	32,614	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	72,685	4.42%	7,315	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,071,733	4.42%	95,764	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	44,613	4.29%		15
Total Pumping Plant	1,587,691		135,693	
WATER TREATMENT PLANT				
Structures and Improvements (331)	563,020	2.50%	117,007	16
Water Treatment Equipment (332)	1,830,170	4.00%	277,463	17
Total Water Treatment Plant	2,393,190		394,470	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	393,896	1.86%	49,864	19
Transmission and Distribution Mains (343)	4,012,683	1.10%	395,443	20
Fire Mains (344)	0			21
Services (345)	1,270,434	2.50%	124,158	22
Meters (346)	458,875	6.25%	102,177	23
Hydrants (348)	690,265	1.85%	69,366	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	6,826,153		741,008	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					675,888	3
314					50,617	4
315					0	5
316					57,289	6
317					0	7
	0	0	0	0	783,794	
321					431,274	8
322					0	9
323					80,000	10
324					0	11
325	8,419				1,159,078	12
326					0	13
327					0	14
328					44,613	15
	8,419	0	0	0	1,714,965	
331					680,027	16
332	6,000				2,101,633	17
	6,000	0	0	0	2,781,660	
341					0	18
342					443,760	19
343	124,904				4,283,222	20
344					0	21
345	3,056	1,284			1,390,252	22
346	474				560,578	23
348	6,583	2,566			750,482	24
349					0	25
	135,017	3,850	0	0	7,428,294	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	158,787	2.27%	13,338	26
Office Furniture and Equipment (391)	20,209	6.70%	5,896	27
Computer Equipment (391.1)	44,417	25.00%	39,722	28
Transportation Equipment (392)	132,431	10.56%	34,054	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	36,161	6.70%	5,152	31
Laboratory Equipment (395)	15,801	6.70%	241	32
Power Operated Equipment (396)	38,943	6.07%	3,787	33
Communication Equipment (397)	81,780	10.00%	12,262	34
SCADA Equipment (397.1)	295,131	10.00%	130,021	35
Miscellaneous Equipment (398)	1,476	6.70%	609	36
Other Tangible Property (399)	0			37
Total General Plant	825,136		245,082	
Total accum. prov. directly assignable	12,314,467		1,617,750	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 12,314,467		 1,617,750	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					172,125	26
391					26,105	27
391.1					84,139	28
392	29,112				137,373	29
393					0	30
394					41,313	31
395	15,801				241	32
396					42,730	33
397					94,042	34
397.1					425,152	35
398					2,085	36
399					0	37
	44,913	0	0	0	1,025,305	
	194,349	3,850	0	0	13,734,018	
					0	38
	194,349	3,850	0	0	13,734,018	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		188,744		188,744	1
February		169,601		169,601	2
March		193,313		193,313	3
April		190,785		190,785	4
May		225,560		225,560	5
June		242,535		242,535	6
July		351,460		351,460	7
August		272,031		272,031	8
September		203,752		203,752	9
October		199,116		199,116	10
November		189,353		189,353	11
December		195,788		195,788	12
Total annual pumpage	0	2,622,038	0	2,622,038	
Less: Water sold				2,413,249	13
Volume pumped but not sold				208,789	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				18,422	16
Volume related to equipment/system malfunction				3,285	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				21,707	19
Volume pumped but unaccounted for				187,082	20
Percent of water lost				7%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				15,627	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Dry, hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,146	26
Date of minimum: 2/12/2002					27
Total KWH used for pumping for the year				5,306,695	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)		Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#1	16-1	1,815	19	1,800,000	No	1
WELL	#3	16-2	1,800	19	1,800,000	No	2
WELL	#4	30-1	1,846	15	1,800,000	No	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 AUSTIN ST. BS	#1 AUSTIN ST. GRD STGE	#1 BCKWSH-CLEARWELL	1
Location	8520 S. AUSTIN STREET	8520 S AUSTIN STREET	9325 S 5TH AVE	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LANE BOWLER	5
Year Installed	1955	1955	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	800	426	9,300	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	CONTINENTAL	U S MOTORS	9
Year Installed	1955	1955	1974	10
Type	ELECTRIC	OTHER	ELECTRIC	11
Horsepower	50	75	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 CLEARWELL	#1 RAWSON AVE. BS	#1 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	15
Purpose	B	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	18
Year Installed	2000	1981	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,053	535	4,104	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22
Year Installed	1974	1981	1974	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	50	200	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 STAND-BY CLEARWELL	#1 STAND-BY SHOREWELL	#2 AUSTIN ST-GRD STGE	1
Location	9325 S 5TH AVE	9170 S 5TH AVE	8520 S AUSTIN STREET	2
Purpose	S	S	B	3
Destination	D	T	D	4
Pump Manufacturer	LANE BOWLER	LANE & BOWLER	AURORA	5
Year Installed	2000	1999	1955	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,053	4,104	600	8
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	LOUIS ALLIS	9
Year Installed	1974	1974	1955	10
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	11
Horsepower	0	0	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 CLEARWELL	#2 RAWSON AVE. BS	#2 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DR	9170 S 5TH AVE	15
Purpose	B	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	18
Year Installed	1974	1981	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,833	755	4,243	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22
Year Installed	1974	1981	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	50	200	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 AUSTIN ST GRD STGE	#3 CLEARWELL	#3 RAWSON AVE. BS	1
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	5
Year Installed	1955	1974	1981	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	783	1,958	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	U S MOTORS	9
Year Installed	1955	1974	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	75	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 SHOREWELL	#4 CLEARWELL	#4 RAWSON AVE BS	14
Location	9170 S 5TH AVE	9325 S 5TH AVE	1409 W JANAT DRIVE	15
Purpose	P	B	B	16
Destination	T	D	D	17
Pump Manufacturer	LANE BOWLER	LANE BOWLER	AURORA	18
Year Installed	1974	1974	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,049	1,905	2,030	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22
Year Installed	1974	1974	1981	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	125	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4 SHOREWELL	#5 RYAN RD BS	#5 STAND-BY RYAN RD	1
Location	9170 S 5TH AVE	9401 S 22ND STREET	9401 S 22ND STREET	2
Purpose	P	B	S	3
Destination	T	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	AURORA	AURORA	5
Year Installed	1992	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,208	1,512	1,512	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	CUMMINS DIESEL	9
Year Installed	1974	1996	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	60	250	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 RYAN RD BS	#7 CLEARWELL	#7 RYAN RD BS	14
Location	9401 S 22ND STREET	9325 S 5TH AVE	9401 S 22ND STREET	15
Purpose	B	P	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	18
Year Installed	1996	1997	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,625	3,976	1,504	21
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	MARATHON	22
Year Installed	1996	1997	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	60	250	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 SHOREWELL	#8 CLEARWELL	#8 RYAN RD BS	1
Location	9170 S 5TH AVE	9325 S 5TH AVE	9401 S 22ND STREET	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE BOWLER	LANE BOWLER	AURORA	5
Year Installed	1999	1985	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,417	3,841	1,581	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	MARATHON	9
Year Installed	1999	1985	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	250	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8 SHOREWELL			14
Location	9170 S 5TH AVE			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LANE BOWLER			18
Year Installed	1985			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	4,236			21
Pump Motor or Standby Engine Mfr	U S MOTORS			22
Year Installed	1985			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AUSTIN ST BS	CEDAR HILLS	HOWELL AVE.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1955	1964	1962	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	168	168	9
				10
Total capacity in gallons (actual)	388,000	200,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PUETZ RD	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1996	1974	1974	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	188	0	0	10
Total capacity in gallons (actual)	6,000,000	478,000	1,363,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	853	0	0	0	853
P	D	4.000	412	0	0	0	412
A	D	6.000	1,593	0	0	0	1,593
M	D	6.000	69,842	0	403	0	69,439
P	D	6.000	8,289	823	0	0	9,112
A	D	8.000	1,484	0	0	(115)	1,369
M	D	8.000	84,653	0	0	0	84,653
P	D	8.000	244,569	20,476	21	0	265,024
M	D	10.000	1,126	0	0	0	1,126
A	D	12.000	4,119	0	0	(1,084)	3,035
M	D	12.000	140,289	0	153	0	140,136
P	D	12.000	56,158	9,474	1,245	0	64,387
M	D	16.000	93,342	0	0	0	93,342
M	D	18.000	208	0	0	0	208
M	D	20.000	75,850	0	0	0	75,850
P	D	20.000	3,426	0	0	0	3,426
M	D	24.000	28,311	0	0	0	28,311
P	D	24.000	2,395	0	0	0	2,395
M	D	30.000	4,013	0	0	0	4,013
M	T	30.000	0	0	0	0	0
P	T	30.000	5,055	0	0	0	5,055
Total Within Municipality			825,987	30,773	1,822	(1,199)	853,739
M	D	4.000	2,547	0	0	0	2,547
P	D	4.000	142	0	0	0	142
P	D	6.000	16,095	0	0	0	16,095
M	D	8.000	4,656	0	0	0	4,656
P	D	8.000	63,756	1,131	23	115	64,979
M	D	12.000	6,217	0	0	1,084	7,301
P	D	12.000	41,081	19	17	0	41,083
M	D	16.000	15,231	29	26	0	15,234

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	16.000	1,343	0	0	0	1,343
Total Outside of Municipality			151,068	1,179	66	1,199	153,380
Total Utility			977,055	31,952	1,888	0	1,007,119

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WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,537	0	0	0	1,537		1
M	1.000	4,248	0	5	(62)	4,181		2
P	1.000	1,959	244	0	77	2,280		3
P	1.250	258	119	0	17	394		4
M	1.250	311	0	0	0	311		5
M	1.500	51	0	0	0	51		6
P	1.500	36	1	0	3	40		7
P	2.000	111	2	0	5	118		8
M	2.000	166	0	0	0	166		9
M	3.000	7	0	0	0	7		10
M	4.000	70	0	0	0	70		11
P	4.000	11	1	0	0	12		12
M	6.000	26	0	0	0	26		13
P	6.000	43	2	0	0	45		14
P	8.000	19	17	0	0	36		15
M	8.000	19	0	0	0	19		16
M	10.000	2	0	0	0	2		17
M	12.000	5	0	0	0	5		18
Total Utility		8,879	386	5	40	9,300	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	8,380	396	0	0	8,776	60	1
0.750	66	0	0	0	66	2	2
1.000	279	20	8	0	291	34	3
1.250	0	0	0	0	0	0	4
1.500	185	0	0	0	185	3	5
2.000	220	0	0	0	220	2	6
3.000	28	0	0	0	28	15	7
4.000	8	0	0	0	8	8	8
6.000	5	0	0	0	5	5	9
8.000	4	0	0	0	4	4	10
10.000	5	1	0	0	6	5	11
Total:	9,180	417	8	0	9,589	138	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,321	189	0	4	0	262	8,776	1
0.750	6	36	1	2	1	20	66	2
1.000	15	254	6	10	1	5	291	3
1.250	0	0	0	0	0	0	0	4
1.500	1	152	2	12	0	18	185	5
2.000	1	178	7	11	2	21	220	6
3.000	0	8	6	6	0	8	28	7
4.000	0	0	4	3	1	0	8	8
6.000	0	0	2	2	1	0	5	9
8.000	0	0	2	0	2	0	4	10
10.000	0	0	2	0	3	1	6	11
Total:	8,344	817	32	50	11	335	9,589	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	353	4			357	1
Within Municipality	1,734	86	4		1,816	2
Total Fire Hydrants	2,087	90	4	0	2,173	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 2,987

Number of distribution system valves end of year: 2,802

Number of distribution valves operated during year: 1,165

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 624 - Reimbursed in 2002 for telephone charges.
Account 626 - Miscellaneous expenses related to treatment plant expansion were incurred in 2001.
Account 633 - More pumping equipment repairs for 2002.
Account 643 - Nonrecurring expenses in 2001 included SCADA computer upgrades and SED basin monitoring project.
Account 651 - More repairs in 2002 including the lower kathabar dehumidification system.
Account 652 - More repairs in 2002 including floc basin parts, valve replacements, coagulant tank repairs and intake & chemical line repairs.
Account 662 - Fewer man hours used on transmission and distribution lines expenses for 2002.
Account 672 - 2002 is the first year of amortization for the painting of a water tower.
Account 673 - More main breaks in 2002.
Account 923 - Amortizing \$21,000 more for ASR research, began Qual Serve program, hired temporary help in the administration area and hired a cleaning service in 2002.

Property Tax Equivalent (Water) (Page W-07)

Other tax rate - non-local is the Milwaukee Metro Sewerage District rate.

Pumping and Purchased Water Statistics (Page W-12)

The "Volume used for water production, water quality and system maintenance" amount of \$92,565 includes the following:

Flushing
New construction water to ground
ASR water to storm sewer/pond
Sewer cleaning water
New construction water to sewer
Backwash water to filters
Pumping for storage into ASR

Water Mains (Page W-17)

Water mains are financed through developer contributions, special assessments (front foot methodology) and Utility funds. Currently the interest rate for deferred assessments is 7.0%.

Water main adjustments are to reclassify retirements from Outside of Municipality to Within Municipality, due to a 2001 reporting error.

Water Services (Page W-18)

Services are financed through developer contributions and special assessments.

Service adjustments were made to record prior year individual taps that didn't previously get added to this schedule. Also, adjustments were reported to agree year-end services to the Utility's fixed asset records.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

Hydrants are financed through developer contributions and special assessments.

Approximately 80% of distribution valves were operated in the previous year; therefore, less than half were operated in 2002.
